

AMENDMENTS TO THE DRAWINGS:

Please substitute the attached replacement sheet(s) for Figure(s) 7-9 of the drawings as originally filed.

REMARKS

Applicant respectfully requests favorable reconsideration of this application, as amended.

The specification and drawings have been amended to address the alleged informalities.

Without acceding to the outstanding rejections under 35 U.S.C. §§ 102(b) and 103(a), independent Claim 1 has been amended to improve clarity and additionally to define the distance unit of the steering column as expanded by hydroforming plastic working. In view of the present amendments to Claim 1, dependent Claims 5 and 8 have been cancelled.

It is apparent that the principal reference cited in the outstanding rejections, namely JP10-7003, fails to teach or suggest a steering column having a hydroformed distance unit provided with a reinforcement portion as now particularly claimed in Claim 1. As to the secondary reference, Matsumiya (US 2003/0025315), Applicant has submitted an English translation of the priority document herewith together with a translator's statement of accuracy. Applicant's right of foreign priority is effective to disqualify the Matsumiya reference as prior art. Moreover, it is noted that a distance portion expanded by hydroforming

will differ in its properties from a distance portion formed by other working techniques.

Accordingly, Applicant respectfully submits that independent Claim 1, at least as presently amended, is patentable over the applied references.

Newly presented Claims 10-30 have been added in order to provide more comprehensive protection for certain aspects of Applicant's invention and clearly distinguish patentably from JP'003. Referring to independent Claim 10, for example, note the recitation that an upper wall portion of the steering column between the side portions of the expanded portion is formed with a reinforcement portion which enhances the clamping rigidity of the expanded portion with respect to the side plate portions of the body-side bracket. As will be apparent, the newly presented dependent claims set forth additional distinguishing features of the invention.

In view of the amendments and remarks presented herein, it is respectfully urged that the outstanding rejections be withdrawn and that this application now be passed to issue.

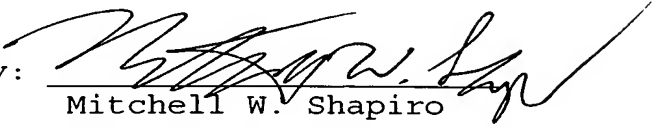
The Commissioner is hereby authorized to charge to Deposit Account No. 50-1165 (XA-10268) any fees under 37 C.F.R. §§ 1.16 and 1.17 that may be required by this paper and to credit any overpayment to that Account. If any extension of time is required in connection with the filing

of this paper and has not been separately requested, such extension is hereby requested.

Respectfully submitted,

MWS:MAM:cbt

By:


Mitchell W. Shapiro
Reg. No. 31,568

Miles & Stockbridge, P.C.
1751 Pinnacle Drive
Suite 500
McLean, Virginia 22102-3833
(703) 903-9000

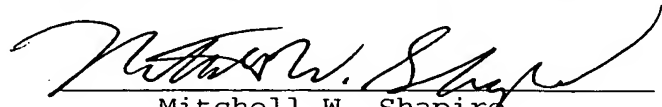
Michael A. Minter
Reg. No. 58,797

July 27, 2006

#9308590

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on July 27, 2006.


Mitchell W. Shapiro